GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Rules, 2017 – Issue of Sixth amendment (2020) to the APGST Rules, 2017 – Orders - Issued

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 322 Dated: 10-11-2020.

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B,Dt:07-06-2017.
2. G.O.Ms.No.227, Revenue(CT-II) Department, Dated.22.06.2017
3. G.O.Ms.No, 283,Revenue (CT-II) Department, Dated, 29-09-2020.
4. From the GOI, Ministry of Finance, Department of Revenue, Notification No. 48/2020 – Central Tax, Dated 19.6.2020.
5. From the Chief Commissioner of State Tax, A.P., Vijayawada, e-fileNo.REV03-12039/56/2020-GST SEC-CCT dt.19.10.2020.

** ** **

ORDER:

The following notification will be published in the Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 11 -11-2020:

NOTIFICATION

In exercise of the powers conferred by Section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

AMENDMENT

1. (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Sixth Amendment) Rules, 2020.

   (2) They shall be deemed to have come into force on and from the 27th day of May, 2020.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 26 in sub-rule (1), for these second proviso, following provisos shall be substituted, namely:-

"Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September,2020, also be allowed to furnish the details of outward supplies under section 37 in **FORM GSTR-1** verified through electronic verification code(EVC).".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20

copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh,Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise). The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.

//FORWARDED::BY ORDER//

SECTION OFFICER